Division of Program Compliance - Audits Branch 1600 9th Street, Sacramento, CA 95814 (916) 445-1554, FAX (916) 445-1588

February 5, 2009

Tom Sherry, MFT, Mental Health Director Sutter/Yuba Mental Health Services 1965 Live Oak Boulevard P.O. Box 1520 Yuba City, CA 95991

Dear Mr. Sherry:

#### AUDIT REPORT - SUTTER/YUBA COUNTY MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Sutter/Yuba County Mental Health Services for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program cost is as follows:

#### **NET PROGRAM COSTS**

	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>			
Federal Share of Short-Doyle/Medi-Cal	\$ 5,404,088	\$ 4,665,193	\$	(738,895)		
Federal Share of Healthy Families/Medi-Cal	\$ 87,820	\$ 84,713	\$	(3,107)		
State General Funds EPSDT Due State	\$ 1,759,763	\$ 1,566,633	\$	(193,130)		

Tom Sherry, MFT, Mental Health Director February 5, 2009 Page Two

If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

Chiele Okemen forWALTER J. HILL, JR., MBA, EA

Chief of Audits

Chale Ohemen'

CHUKWUEMEKA OKEMIRI, CPA Supervisor, Northern Region Audits

Enclosures

Certified Mail

## SUTTER-YUBA COUNTY COMMUNITY MENTAL HEALTH SERVICES SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS FISCAL YEAR ENDED JUNE 30, 2004

NET REIMBURSABLE MEDI-CAL PROGRAM COSTS		_	As Settled	_	Audit Adjustments	As Audited
COUNTY PROVIDERS  MEDI-CAL - FFP  HEALTHY FAMILIES - FFP  TOTAL FFP - COUNTY PROVIDERS	(Sch. 2a) (Sch. 2a)	\$ \$	4,219,682 69,083 4,288,765	\$ - \$_	(383,084) \$ (3,107) (386,191) \$	3,836,598 65,976 3,902,574
CONTRACT PROVIDERS  MEDI-CAL - FFP  HEALTHY FAMILIES - FFP  TOTAL FFP - COUNTY PROVIDERS		\$ 	1,184,406 18,737 1,203,143	\$ - \$_	(355,811) \$ 0 (355,811) \$	828,595 18,737 847,332
TOTAL FFP - COUNTY PLUS CONTRACT PROVI MEDI-CAL - FFP HEALTHY FAMILIES - FFP TOTAL FFP - COUNTY PLUS CONTRACT PROVI		\$ 	5,404,088 87,820 5,491,908	\$ - \$	(738,895) \$ (3,107) (742,002) \$	4,665,193 84,713 4,749,906
SUMMARY OF STATE GENERAL FUNDS  EPSDT - SGF		\$	1,759,763	\$	(193,130) \$	1,566,633

Note:

The As Settled amount includes a refund of \$5,442 to the State subsequent to the initial EPSDT settlement. (Refer to Adjustment 91)

# SUTTER-YUBA COUNTY COMMUNITY MENTAL HEALTH SERVICES SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE FISCAL YEAR ENDED JUNE 30, 2004

#### COUNTY OPERATED FEDERAL

<u>CO</u>	UNTY OPERATED FEDERAL							
				As Settled		Audit		An Audited
Tot	al Medi-Cal Gross Reimbursement		-	As Serieu		Adjustments	-	As Audited
1.	Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$	0	\$	0	\$	0
2.	Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	4,	6,489,320	47	(922,963)	ų,	5,566,357
3.	Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)		0,107,520		0		0,560,557
4.	Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)		36,101		(6,700)		29,401
5.	Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)		0		0		0
6.	Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)		0		0		0
7.	Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)		0		0		0
8.	Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)		106,282		(16,628)		89,654
9.	Total	(11111)00, 111 21, 2111)	\$_	6,631,703	\$	(946,292)	\$_	5,685,411
			_					· · ·
	s: Patient & Other Payor Revenues	(MH 1968, Ln 28, 28A)	ď	0	\$	0	\$	0
	Inpatient SD/MC and Crossover		\$	55,382	Ф	13,104	Ф	0
11.	Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)		23,382		13,104		68,486
12.	Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)		0		0		0
13.	Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)		0		0		
14.	Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)						0
15.	Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)		0		0		0
16.	Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)		0		0		0
17.	Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	_	66,202		0	_	0
18.	Total		\$=	55,382	\$ <b>=</b>	13,104	\$=	68,486
Med	di-Cal Net Reimbursement for Direct Services							
19.	Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$	0	\$	. 0	\$	0
20.	Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)		6,470,039		(942,768)		5,527,271
21.	Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)		0		0		0
22.	Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)		0		0		0
23.	Healthy Families-I/P	(Ln 7 - Ln 16)		0		0		0
24.	Healthy Families-O/P	(Ln 8 - Ln 17)		106,282	_	(16,628)		89,654
25.	Total		\$=	6,576,321	\$_	(959,396)	\$_	5,616,925
Mea	li-Cal MAA Reimbursement							
	Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$	0	\$	0	\$.	0
	Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	4/	0		0	•	0
	Service Functions 21-19	(MH1979, Ln 13, Col. A)		0		0		0
	Total	(min 272, Eli 12, Col. A)	<b>\$</b>	0	·		s	0
<i>∠</i> / .	Total		* =		: "=	· · · · · · · · · · · · · · · · · · ·	υ <sub>==</sub>	

# SUTTER-YUBA COUNTY COMMUNITY MENTAL HEALTH SERVICES SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE FISCAL YEAR ENDED JUNE 30, 2004

COUNTY OPERATED FEDERAL					Audit		
		_	As Settled	_	Adjustments	_	As Audited
Amount Negotiated Rates Exceed Cost				_	_		
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$	0	\$	0	\$	0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)		0		0		0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)		0		0		0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)		0		0		0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)		0		0		0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)		0		0	_	0
36. Total		\$ =	0	\$ =	0	\$ =	0
Medi-Cal Administrative Reimbursement							
37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$	1,345,200	\$	83,835	\$	1,429,035
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$	1,029	\$	1,436,838	\$	1,437,867
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	\$ _	1,029	\$ _	1,428,006	\$_	1,429,035
Healthy Families Administrative Reimbursement							
40. Healthy Families Administrative Reimbursement Lim	nit (MH1979 I n 8)	\$	13,511	8	(1,663)	8	11,848
41. Healthy Families Administration	(MH1979, Ln 9)	\$	0	\$ \$		\$ -	23,037
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	\$ \$	0	\$ - \$		\$ \$	11,848
42. Healthy Families Administrative Remodiscincin	(LOWER OF EIT 40, EIT 41)	<b>"=</b>		<i>"</i> =	11,040	* =	11,010
Utilization Review Reimbursement							
43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$	269,503	\$ =	(83,842)	\$ =	185,661
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$=	98,656	\$ =	(30,692)	\$ =	67,964
Net SD/MC Reimbursement - FFP							
45. Direct Services	(MH1979, Ln 16,16A)	\$	3,430,582	\$	(500,840)	\$	2,929,742
46. Enhanced (Children)	(MH1979, Ln 17,17A)		23,466		(4,356)		19,110
47. Enhanced (Refugees)	(MH1979, Ln 18)		0		0		0
48 MAA	(MH 1979, Ln 11, 12 & 13	3)	0		0		0
49. Administrative Reimbursement	(MH1979, Ln 6)		514,179		200,338		714,517
50. U.R. Skilled Professional	(MH1979, Ln 14)		202,127		(62,881)		139,246
51. U.R. Other	(MH1979, Ln 15)		49,328		(15,346)		33,982
52. Negotiated Rate-Payback	(MH1979, Ln 20)		0		0		0
53. Subtotal- FFP		\$_	4,219,682	\$ =	(383,084)	\$ _	3,836,598
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$	0	\$	0	\$	0
55. Quality Assurance Review Results	(Adj # )	<b>*</b>	0	Ψ_	0	Ψ,	0_
C/ TableDA4C Bainly SER		æ	4 2 1 0 6 8 2	ď	(202.004)	ď	2 927 509
56. Total SD/MC Reimbursement - FFP		\$	4,219,682	\$ =	(383,084)	<b>D</b> ==	3,836,598
Net Healthy Families Reimbursement - FFP							
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$	69,083	\$	(10,808)	\$	58,275
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)		0		0		0
59. Administrative Reimbursement	(MH1979, Ln 10)	_	0	_	7,701	_	7,701
60. Total Healthy Families Reimbursement - FFP		<sup>\$</sup> =	69,083	\$=	(3,107)	\$ ==	65,976
61. Total - FFP (Ln 56 + Ln 60)		\$_	4,288,765	\$_	(386,191)	\$	3,902,574
		==					(To Sch. 1)

## SUTTER-YUBA COUNTY SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2004

		(1)	(2)	(3)	(4)	(5)	(6)	{7}	(8)	(9)	(10 <del>)</del>
		Medi-Cal	Enhanced -	Enhanced -	Total	Healthy	Medi-Cal	Enhanced -	Enhanced -	Total	Healthy
Legal		and Crossover	Children	Refugees	Gross Cost	Families	and Crossover	Children	Refugees	Gross Cost	Families
Entity		Gross Cost	Gross Cost	Gross Cost	(Excl. HFP)	<b>Gross Cost</b>	Gross Cost	Gross Cost	Gross Cost	(Excl. HFP)	Gross Cost
Number	Legal Entity		I N P	A T I E				O: U		E N T	
		(MH 1968	(MH 1968,	(MH 1968,	(Col. 1 to 3)	(MH 1968,	(MH 1968,	(MH 1968,	(MH 1968,	(Col. 6 to 8)	(MH 1968,
		Ln 5, 5A, 10,10A)	Ln 16, 16A)	Ln 22)	,	Ln 27, 27A)	Ln 5, 5A, 10,10A)	Ln 16, 16A)	Ln 22)	(	Ln 27, 27A)
			,	<b>,</b>		,		, -,	,		
00120	FAMILIES FIRST \$	0 \$	0 \$	0 \$	0 \$	0 \$	144,516 \$	0 \$	0 \$	144,516 \$	0
00386	MILHOUS CHILDREN'S SERVICE \$	0 \$	0 \$	0 \$	0 \$	0 \$	40,547 \$	0 \$	0 \$	40,547 \$	0
00484	NORTHVALLEY SCHOOLS, INC. \$	0 \$	0 \$	0 \$	0 \$	0 \$	198,030 \$	0 \$	0 \$	198,030 \$	0
00529	WILLOW GLEN CARE CENTER \$	0 \$	0 \$	0 \$	0 \$	0 \$	18,203 \$	0 \$	0 \$	18,203 \$	0
00541	CHARIS YOUTH CENTER \$	0 \$	0 \$	0 \$	0 \$	0 \$	107,649 \$	0 \$	0 \$	107,649 \$	0
01042	VICTOR COMMUNITY SUPPORT \$	0 \$	0 \$	0 \$	0 \$	0 \$	1,681,307 \$	16,147 \$	0 \$	1,697,454 \$	28,826
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	GRAND TOTAL \$		0 \$	0 \$			2,190,252 \$	16,147 \$		2,206,399 \$	28,826
	GRAND TOTAL 3			U 3			2,190,232 3	10,147 3		∠,∠∪0,399 ⊅	20,020

SCHEDULE 3a

#### SUTTER-YUBA COUNTY SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2004

	*	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
		Total	Healthy	Total	Healthy	Total		Total		Total
Legal		Revenue	Families	Revenue	Families	Net Cost	Net Cost	Net Cost	Net Cost	MAA
Entity		(Excl. HFP)	Revenue	(Excl. HFP)	Revenue	(Excl. HFP)	Healthy Families	(Excl. HFP)	Healthy Families	FFP
Number	Legal Entity	1 N P A T F		O U T P A T		INFAT			TIENT	Reimbursement
		(MH 1968,	(MH 1968,	(MH 1968,	(MH 1968,	(Col 4-11)	(Col 5-12)	(Col 9-13)	(Col 10-14)	(MH 1979,
		Ln 28 to 30)	Ln 31)	Ln 28 to 30)	Ln 31)					Ln 11-13)
00120	FAMILIES FIRST \$	0 \$	0 \$	0 \$	0 \$	0 \$	0	144,516 \$	0 \$	0
	MILHOUS CHILDREN'S SERVICES \$	ŏ \$	0 \$	o s	0 \$	0 \$	0		0 \$	0
00484	NORTHVALLEY SCHOOLS, INC. \$	0 \$	0 \$	o s	0 \$	0 \$	o :	,	0 \$	ñ
00529	WILLOW GLEN CARE CENTER \$	0 \$	0 \$	0 \$	0 \$	0 S	ō :		0 \$	Õ
00541	CHARIS YOUTH CENTER \$	0 \$	0 \$	0 \$	0 \$	0 S	0		0 \$	ō
01042	VICTOR COMMUNITY SUPPORT SE \$	0 \$	0 \$	0 \$	0 \$	0 \$	0		28,826 \$	Ö
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	GRAND TOTAL \$	0 s	0 \$		0 \$			2,206,399 \$	28,826 \$	0
	=									

## SUTTER-YUBA COUNTY COMMUNITY MENTAL HEALTH SERVICES COMPUTATION OF EPSDT STATE SHARE PER AUDIT FISCAL YEAR ENDED JUNE 30, 2004

			As Settled	 Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18	3) (including contractors) (Adj 81)	\$	8,690,586	\$ (956,916) \$	7,733,670
(2) Total SD/MC Claims	(Adj.'s 82, 84 & 86)		9,156,024	(13,868)	9,142,156
(3) Percent % (Line 1/Line 2)	·•		94.92%	-10.33%	84.59%
(4) EPSDT Claims	(Adj.'s 83, 85 & 87)		4,460,048	(13,868)	4,446,180
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)			4,233,478	(472,454)	3,761,024
(6) Cost Settled Baseline for EPSDT			354,552	0	354,552
(7) Net Cost Settlement Amount (Line 5 - Line 6)			3,878,926	(472,454)	3,406,472
(8) 46.70% of Cost Settlement Amount (Line 7 x 46.70%)			1,811,458	(220,636)	1,590,822
(8a) FY 2001-02 EPSDT Settlement			1,348,930	0	1,348,930
(8b) Annual Local Growth (L. 8 - 8a)			462,528	(220,636)	241,892
(9) County Match 10% of Local Growth (8b x 10%)			46,253	(22,064)	24,189
(10) Net Cost Settlement Amount (L. 8 - 9)	(Adj 88)		1,765,205	(198,572)	1,566,633
(11) SGF Distribution (Settled and Audited)	(Adj91)		1,765,205	(5,442)	1,759,763
(12) SGF Due County (State)	(Adj92)	\$ <u></u>	0.00	\$ (193,130.40) \$	(193,130,40) (To Sch. 1)

#### Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (inclues contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (9) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (10) Amount owed back to the state cannot be more than was advanced or settled.

#### Note:

The increase in SGF was due to the increase in salaries and benefits county incorrectly reported in the wrong cost center, and the increase in cost per unit as a result of the decrease in total unit of service.

Provider			<del> </del>		Provider Number	Т	No. of Adj.	T	Fiscal F		
	SUTTER-YUE		NTY		00058	1	92	-	June	30, 2	2004
	Report Refe	rence	,				As		Increase		As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTMENT	S		Reported	ļ	(Decrease)	-	Adjusted
				ADJUSTMENTS TO REPORTED COSTS							
1	MH 1960	3	С	PAYMENTS TO CONTRACT PROVIDERS (COUNTY ONLY)		\$	(3,956,123)	\$	73,571	\$	(3,882,552)
				To adjust the payments to contract providers to exclude payments of FFS providers							
2	MH 1960	6	3	MEDI-CAL ADJUSTMENT FROM MH 1961		\$	(77,006)	\$	77,006	\$	0 *
				To adjust Medi-Cal adjustment from MH1961 to add back cost of if capi which was deducted twice.	ital projects						
3	MH 1960	6	3	MEDI-CAL ADJUSTMENT FROM MH 1961	**	\$	0	\$	(423,512)	\$	(423,512)
				To adjust Medi-Cal adjustment from MH1961 to remove costs of If plant acquisition.							
4	MH 1960	6	3	MEDI-CAL ADJUSTMENT FROM MH 1961	**	\$	(423,512)	\$	16,940	\$	(406,572)
				To adjust Medi-Cal adjustment from MH1961 to add depreciation exper If plant acquisition.	nses of						
5	MH 1960	8	С	ALLOWABLE COSTS FOR ALLOCATION		\$	12,052,351	\$	(255,995)	\$	11,796,356
				To adjust allowable costs for allocation to reflect the effect of adjustmen No.4.	nts No. 1 through						
ı											
				* Balance carried forward to subsequent adjustment.  ** Balance brought forward from prior adjustment.							

Provider	-				Provider Number	T,	No. of Adj.	T	Fiscal	Period	Ended
	SUTTER-YU	BA COU	VTY		00058		92		June	30, 2	2004
	Report Refe	erence					As		Increase		As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	ENTS		Reported		(Decrease)		Adjusted
				ADJUSTMENTS TO REPORTED COSTS							
6 7 8 Info	MH 1960 MH 1960 MH 1960 MH 1960	9 10 11 12	0000	SD/MC ADMINISTRATION HEALTHY FAMILIES ADMINISTRATION NON SD/MC ADMINISTRATION TOTAL ADMINISTRATIVE COSTS  To eliminate the reported distribution of administrative costs. Costs redistributed after adjustments to administrative costs below.	s will be	9 9 9 9	1,028,357 0 610,692 1,639,049	5 5 5 5	(1,028,357) 0 (610,692) 0	\$ \$ \$ \$	0 * 0 * 0 * 1,639,049 *
9	MH 1960	12	С	TOTAL ADMINISTRATIVE COSTS  To adjust Total Administrative costs to reclassify A-87 from Mode Company (Control of the Control	 Costs	\$	1,639,049	\$	697,190	\$	2,336,239 *
10 11 12 Info	MH 1960 MH 1960 MH 1960 MH 1960	9 10 11 12	0000	SD/MC ADMINISTRATION HEALTHY FAMILIES ADMINISTRATION NON SD/MC ADMINISTRATION TOTAL ADMINISTRATIVE COSTS  To reallocate total administrative cost amongst SD/MC, Healthy Fa Non SD/MC Administration based on the gross cost ratio of 61.55% for SD/MC, 0.99% for Healthy Families, and 37.47% for Non SD/MC.		- S	0 0 0 2,336,239	\$ \$ \$ \$	1,437,867 23,037 875,335 0	555	1,437,867 * 23,037 * 875,335 * 2,336,239 *
				* Balance carried forward to subsequent adjustment.  ** Balance brought forward from prior adjustment.							

Provider					Provider Number		No. of Adj.	T	Fiscal	Period	Ended	_
	SUTTER-YU	BA COU	YTY		00058		92		Jun	e 30, 2	2004	
	Report Refe	erence					As		Increase		As	
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	ENTS		Reported		(Decrease)		Adjusted	
				ADJUSTMENTS TO REPORTED COSTS								
13 14 15 Info	MH1960 MH1960 MH1960 MH1960	13 14 15 16	0000	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP) OTHER SD/MC UTILIZATION REVIEW NON-SD/MC UTILIZATION REVIEW TOTAL UTILIZATION REVIEW COSTS To eliminate the reported distribution of utilization review costs. Co	osts will be	\$ \$ \$ \$	269,503 98,656 0 368,159	9 9 9 9	(269,503) (98,656) 0 0	9 9 9 9	0 0 0 368,159	*
16 17 18 Info	MH1960 MH1960 MH1960 MH1960	13 14 15 16	0000	redistributed after adjustments to utilization review costs.  SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP) OTHER SD/MC UTILIZATION REVIEW NON-SD/MC UTILIZATION REVIEW TOTAL UTILIZATION REVIEW COSTS  To allocate the Non SD/MC Utilization Review portion related to SP Other SD/MC Utilization Review based on the gross cost ratio of	PMP and	\$ \$ \$ \$	0 0 0 368,159	\$ \$ \$ \$ \$	185,661 67,964 114,533 0	\$ \$ \$	185,661 67,964 114,533 368,159	
19	мн1960	18	С	68.89% for SD/MC and 31.11% for Non SD/MC.  MODE COSTS (DIRECT SERVICES AND MAA)  To adjust mode costs in conjunction with adjustments No. 1 through	ih 4	\$	10,045,143	\$	(255,995)	\$	9,789,148	
20	MH1960	18	С	MODE COSTS (DIRECT SERVICES AND MAA)  To adjust mode costs to reclassify A-87 costs to administrative cos in conjunction with adjustments No. 9	ts	\$	9,789,148	\$	(697,190)	\$	9,091,958	
				* Balance carried forward to subsequent adjustment.  ** Balance brought forward from prior adjustment.								

Provider	SUTTER-YU	BA COUI	VTY		Provider Number 00058	No. of Adj. 92		eriod Ended 30, 2004
	Report Refe	erence						
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	ENTS	Reported	(Decrease)	Adjusted
				ADJUSTMENTS TO ALLOCATION OF COS TO MODES OF SERVICE	<u>TS</u>			
21 22 23 24 25 Info	MH 1964 MH 1964 MH 1964 MH 1964 MH 1964	3 4 5 6 8	A A A A	OTHER 24 HOUR SERVICES (Mode 05- All Other SFC) DAY SERVICES (MODE 10) OUTPATIENT SERVICES (MODE 15 Program 1 + Program2) OUTREACH SERVICES (MODE45) SUPPORT SERVICES (MODE 60) TOTAL  To distribute revised Direct Services cost to Other 24 Hour Services Outpatient Services, Outreach Services, and Support Services.	s, Day Services,	1,994,456 437,740 6,783,328 726,483 103,136 10,045,143	(166,232) (37,581) (758,862) 6,625 2,864 (953,185)	1,828,224 400,159 6,024,466 733,108 106,000 9,091,958
				* Balance carried forward to subsequent adjustment.  ** Balance brought forward from prior adjustment.				

Provider	SUTTER-YUI		uty		Provider Number 00058	No. of Adj.		riod Ended
	Report Refe		1			<del> </del>	<del></del>	<del></del>
Adj.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTMI	As Reported	Increase (Decrease)	As Adjusted	
.,,,,	90.72	Cino	00	ADJUSTMENTS TO REPORTED TOTAL UNITS OF SER COUNTY PROVIDERS	VICE/TIME			
26 Info 27 28 Info 29 Info 30 31 Info	MH 1966 MH 1966 MH 1966 MH 1966 MH 1966 MH 1966 MH 1966 MH 1966	2 2 2 2 2 2 2 2	8 B C D E F B C H	TOTAL UNITS-MODE 05-21 TOTAL UNITS-MODE 15-01 TOTAL UNITS-MODE 15-10 TOTAL UNITS-MODE 15-30 TOTAL UNITS-MODE 15-40 TOTAL UNITS-MODE 15-50 TOTAL UNITS-MODE 15-60 TOTAL UNITS-MODE 15-70  To adjust total units of service to agree with the County's records.		4,743 4,284 691,782 144,182 255,292 503,400 203,993 825,438 3,791 2,636,905	13 0 (3,733) 994 0 (104) 0 58 (994) (3,766)	4,756 4,284 688,049 145,176 255,292 503,296 203,993 825,496 2,797 2,633,139
				<ul> <li>* Balance carried forward to subsequent adjustment.</li> <li>** Balance brought forward from prior adjustment.</li> </ul>				

Provider				F	Provider Number	No. of Adj.	Fiscal Per	iod Ended
	SUTTER-YUE	BA COU	NTY		00058	92	June 3	0, 2004
	Report Refe	rence				As	increase	As
Adj.	Form/			EXPLANATION OF AUDIT ADJUSTMENTS		Reported	(Decrease)	Adjusted
No.	Sch.	Line	Col.					
				ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2	:			
32 33 Info 34 Info 35 Info Info 36 Info	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03  MEDI-CAL UNITS 10/01/03 - 06/30/04  MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03  MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04  ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03  ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04  ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03  HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03  HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04  TOTAL		427,180 1,156,241 72,679 199,004 4,715 14,145 0 14,484 32,859 1,921,307	(68,362) (5,582) 0 88 0 (2,219) 0 0 (933) (77,008)	358,818 * 1,150,659 * 72,679 * 199,092 * 4,715 * 11,926 * 0 * 14,484 * 31,926 * 1,844,299 * *
				To adjust the above mentioned settled units of service/time for the County Operated facilities to agree with the State DMH Approved Claims Report dated December 5, 2008 (Excluding disallowed claims of 27,747 uos/uot) submitted workpapers to the County which shows the details of the above adjustments. Phase II was included.	The auditor			
37 38 Info Info Info Info Info Info	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 MEDI-CAL UNITS 10/01/03 - 06/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 TOTAL  To adjust the State DMH Approved Claims Report dated December 5, 20/		358,818 1,150,659 72,679 199,092 4,715 11,926 0 14,484 31,926 1,844,299	(2,599) (8,211) 0 0 0 0 0 (249) (738) (11,797)	356,219 1,142,448 72,679 199,092 4,715 11,926 0 14,235 31,188 1,832,502
				* Balance carried forward to subsequent adjustment.  ** Balance brought forward from prior adjustment.				

Provider					Provider Number	No. of Adj.	Fiscal Per	
	SUTTER-YUE		NIY		00058	92	June 3	0, 2004
Adi.	Report Refe	rence		EXPLANATION OF AUDIT ADJUSTME	NTS	As Reported	increase (Decrease)	As Adjusted
No.	Sch.	Line	Col.					
				ADJUSTMENTS TO REPORTED MEDICAL UNITS COUNTY PROVIDERS - PROGRAMS 1 AND				
Info 41 Info Info Info Info Info Info Info Info	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03  MEDI-CAL UNITS 10/01/03 - 06/30/04  MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03  MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04  ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03  ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04  ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03  HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03  HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04  TOTAL	** ** ** ** ** ** ** ** ** ** **	356,219 1,142,448 72,679 199,092 4,715 11,926 0 14,235 31,188 1,832,502	0 (7,596) 0 0 0 0 0 0 0 0 0 0 0	356,219 * 1,134,852 * 72,679 * 199,092 * 4,715 * 11,926 * 0 * 14,235 * 31,188 * 1,824,906 *
42 43 44 45 Info 46 Info 47 48 Info	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11 11A	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	To adjust the State DMH Approved Claims Report dated December the results of the EPSDT audit findings. This audit was conducted DMH Oversight Branch.  MEDI-CAL UNITS 07/01/03 - 09/30/03  MEDI-CAL UNITS 10/01/03 - 06/30/04  MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03  MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04  ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03  ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 06/30/04  ENHANCED SD/MC (REFUGEES) UNITS 07/01/03 - 06/30/03  HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03  HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04  TOTAL  To adjust the SD/MC, Enhanced and Healthy Families units of serv to agree with the County's records (prior to other adjustments reflect adjustments 49 through 52 below) and supporting documents. The submitted work papers to the County which shows the details of the adjustments. Phase II was included.  *Balance carried forward to subsequent adjustment.	ce/time ted in auditor	356,219 1,134,852 72,679 199,092 4,715 11,926 0 14,235 31,188 1,824,906	31,385 195,722 (2,741) (179,348) 0 236 0 249 1,671 47,174	387,604 * 1,330,574 * 69,938 * 19,744 * 4,715 * 12,162 * 0 * 14,484 * 32,859 * 1,872,080
		<u></u>		** Balance brought forward from prior adjustment.				

Provider	r				Provider Number	No. of Adj.	Fiscal P	eriod Ended
	SUTTER-YUE	BA COU	NTY		00058	92	June	30, 2004
	Report Refe	rence				As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTMEN	ITS	Reported	(Decrease)	Adjusted
			TOTAL	ADJUSTMENTS TO REPORTED MEDICAL UNITS/ COUNTY PROVIDERS - PROGRAMS 1 AND 2	<u>rime</u>	207 004	(2.500)	205 404
49 50 Info Info Info Info Info Info Info Info	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 MEDI-CAL UNITS 10/01/03 - 06/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 TOTAL	**	387,604 1,330,574 69,938 19,744 4,715 12,162 0 14,484 32,859 1,872,080	(2,500) (8,694) 0 0 0 0 0 0 (249) (738) (12,181)	385,104 * 1,321,880 * 69,938 * 19,744 * 4,715 * 12,162 * 0 * 14,235 * 32,121 * 1,859,899 * *
Info 53 Info Info Info Info Info Info	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11 11A	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	To adjust the County records to exclude Mode 15 SFC60 units which an uncertified provider (prov # 5840).  MEDI-CAL UNITS 07/01/03 - 09/30/03  MEDI-CAL UNITS 10/01/03 - 06/30/04  MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03  MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04  ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03  ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 06/30/04  ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03  HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03  HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04  TOTAL  To adjust the County's records to incorporate the results of the EPSD findings. This audit was conducted by the State DMH Oversight Brar  * Balance carried forward to subsequent adjustment.  * Balance brought forward from prior adjustment.	       T audit	385,104 1,321,880 69,938 19,744 4,715 12,162 0 14,235 32,121 1,859,899	0 (7,596) 0 0 0 0 0 0 0 (7,596)	385,104 * 1,314,284 * 69,938 * 19,744 * 4,715 * 12,162 * 0 * 14,235 * 32,121 * 1,852,303

Provider	SUTTER-YUE	BA COU	NTY		Provider Number 00058	No. of Adj. 92		riod Ended
	Report Refe	rence				As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTMENT	S	Reported	(Decrease)	Adjusted
				ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIM COUNTY PROVIDERS - PROGRAMS 1 AND 2	<u>NE</u>			
54 55 Info Info 56 Info Info 57 Info	MH 1966A	8 8A 9 9A 10 10A 10B 11 11A	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03  MEDI-CAL UNITS 10/01/03 - 06/30/04  MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03  MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04  ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03  ENHANCED SD/MC (REFUGEES) UNITS 07/01/03 - 06/30/04  ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03  HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03  HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04  TOTAL  To adjust the County's records to account for the units of service/time th County adjusted out when utilizing the disallowed claims system (DCS). units of service/time were excluded in the State DMH Summary Approve Report but remained in their records.  Disallowed units through DCS EPSDT YES EPSDT NO	These	385,104 1,314,284 69,938 19,744 4,715 12,162 0 14,235 32,121 1,852,303	(511) (26,067) 0 0 (236) 0 (933) (27,747)	384,593 * 1,288,217 * 69,938 * 19,744 * 4,715 * 11,926 * 0 * 14,235 * 31,188 * 1,824,556 *
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provider					Provider Number	No. of Adj.	Fiscal Pe	riod Ended
	SUTTER-YUE	BA COU	NTY		00058	92	June 3	30, 2004
	Report Refe	rence				As	Increase	As
Adj.	Form/		_	EXPLANATION OF AUDIT ADJUSTME	NTS	Reported	(Decrease)	Adjusted
No.	Sch.	Line	Col.	· · · · · · · · · · · · · · · · · · ·				
				ADJUSTMENTS TO REPORTED MEDICAL UNITS COUNTY PROVIDERS - PROGRAMS 1 AND 2				
58 59 60 61 Info Info Info Info Info	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03  MEDI-CAL UNITS 10/01/03 - 06/30/04  MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03  MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04  ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03  ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04  ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03  HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03  HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04  TOTAL  To adjust the above mentioned units of service/time to incorporate the of the lower of DMH approved units or the County's records by SFC. auditor submitted work papers to the County which shows details of the county which shows details on	The	11,926 0 14,235	(6,980) 562 503 304 0 0 0 0 0 (5,611)	377,613 * 1,288,779 * 70,441 * 20,048 * 4,715 * 11,926 * 0 * 14,235 * 31,188 * 1,818,945
62 Info Info Info Info Info Info Info	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	adjustments. Phase II was included.  MEDI-CAL UNITS 07/01/03 - 09/30/03  MEDI-CAL UNITS 10/01/03 - 06/30/04  MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03  MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04  ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03  ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04  ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03  HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03  HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04  TOTAL  To adjust the above mentioned units of service/time to exclude units the total units.	*** *** *** *** which are more than	1,288,779 70,441 20,048 4,715 11,926	(420) 0 0 0 0 0 0 0 0 0 (420)	377,193 1,288,779 70,441 20,048 4,715 11,926 0 14,235 31,188 1,818,525
				* Balance carried forward to subsequent adjustment.  ** Balance brought forward from prior adjustment.				

Provider	•	7.5			Provider Number	No. of Adj.	Fiscal Per	iod Ended
	SUTTER-YUE	BA COU	NTY		00058	92	June 3	0, 2004
	Report Refe	rence				As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS	Reported	(Decrease)	Adjusted
				ADJUSTMENTS TO REPORTED MEDICAL UNITS CONTRACT PROVIDERS	S/TIME			
63 64 Info Info Info Info Info Info Info Info	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11 11A	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03  MEDI-CAL UNITS 10/01/03 - 06/30/04  MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03  MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04  ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 06/30/04  ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04  ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03  HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03  HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04  TOTAL  To adjust the above mentioned settled units of service/time for the 0 Providers to agree with the State DMH Approved Claims, Report dated December 5, 2008 (Excluding disallowed claims of 5,706 uos submitted workpapers to the County which shows the details of the	/uot). The auditor	108,682 443,375 0 0 118 3,653 0 291 2,832 558,951	(695) (3,968) 0 0 0 0 0 0 0 (4,663)	107,987 * 439,407 * 0 * 0 * 118 * 3,653 * 0 * 291 * 2,832 * 554,288 *
Info 65 Info Info Info Info Info Info	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11 11A	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03  MEDI-CAL UNITS 10/01/03 - 06/30/04  MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03  MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04  ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03  ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04  ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03  HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03  HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04  TOTAL  To adjust the State DMH Approved Claims Report dated December under following contract providers which did not submit cost reports  TRUE TO LIFE COUNSELING (Le# 00401), SACRAMENTO CHILD YOUTH FOR CHANGE (Le# 00705).		439,407 0 0 118 3,653 0 291 2,832 554,288	0 (712) 0 0 0 0 0 0 0 0 0 (712)	107,987
				* Balance carried forward to subsequent adjustment.     ** Balance brought forward from prior adjustment.				

Provider					Provider Number	No. of Adj.	Fiscal Pe	riod Ended
	SUTTER-YUE	BA COU	NTY		00058	92	June 3	0, 2004
	Report Refe	rence		·		As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS	Reported	(Decrease)	Adjusted
				ADJUSTMENTS TO REPORTED MEDICAL UNITS  CONTRACT PROVIDERS	6/TIME			
info 66 info info info info info info info	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03  MEDI-CAL UNITS 10/01/03 - 06/30/04  MEDI-CAL UNITS 10/01/03 - 06/30/04  MEDI-CAL UNITS 10/01/03 - 06/30/04  MEDI-CAL CROSSOVER UNITS 10/01/03 - 09/30/03  MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04  ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03  ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04  ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03  HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04  TOTAL	*** *** *** *** *** ***	107,987 438,695 0 0 118 3,653 0 291 2,832 553,576	0 (1,134) 0 0 0 0 0 0 0 0 0 0 (1,134)	107,987 * 437,561 * 0 * 0 * 118 * 3,653 * 0 * 291 * 2,832 * 552,442 *
67 68 Info Info Info Info Info Info	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11 11A	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	To adjust the State DMH Approved Claims Report dated December Mode 15 SFC60 units which were provided by uncertified providers North Valley Schools ( Prov 5848 and 5849).  MEDI-CAL UNITS 07/01/03 - 09/30/03  MEDI-CAL UNITS 10/01/03 - 06/30/04  MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03  MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 06/30/04  ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03  ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 06/30/04  ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 06/30/04  ENHANCED SD/MC (REFUGEES) UNITS 07/01/03 - 06/30/03  HEALTHY FAMILIES (SED) UNITS 07/01/03 - 06/30/04  TOTAL  To adjust the SD/MC, Enhanced and Healthy Families units of servito agree with the County's records (prior to other adjustments reflect adjustments 69 and 70 below) and supporting documents. The audisubmitted work papers to the County which shows the details of the adjustments.  * Balance carried forward to subsequent adjustment.	of  ***  ***  ***  ***  ***  ***  ***	107,987 437,561 0 0 118 3,653 0 291 2,832 552,442	81 6,243 0 0 0 0 0 0 0 0 0 0	108,068 * 443,804 * 0 * 0 * 118 * 3,653 * 0 * 291 * 2,832 * 558,766
				* Balance carried forward to subsequent adjustment.  ** Balance brought forward from prior adjustment.				

Provider					Provider Number	No. of Adj.	Fiscal Per	iod Ended
	SUTTER-YUE	BA COU	NTY		00058	92	June 3	0, 2004
	Report Refe	rence				As	Increase	As
Adj.	Form/			EXPLANATION OF AUDIT ADJUSTME	NTS	Reported	(Decrease)	Adjusted
No.	Sch.	Line	Col.					
				ADJUSTMENTS TO REPORTED MEDICAL UNITS  CONTRACT PROVIDERS	5/TIME			
Info 69 Info Info Info Info Info Info Info	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 MEDI-CAL UNITS 10/01/03 - 06/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 TOTAL  To adjust the County records to exclude Mode 15 SFC 60 units which provided by uncertified providers of North Valley Schools (Prov 5848)		108,068 443,804 0 0 118 3,653 0 291 2,832 558,766	0 (1,170) 0 0 0 0 0 0 0 0 (1,170)	108,068
Info 70 Info Info Info Info Info Info	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11 11A	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 MEDI-CAL UNITS 10/01/03 - 06/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 TOTAL  To adjust the County's records to account for the units of service/tim County adjusted out when utilizing the disallowed claims system (DC units of service/time were excluded in the State DMH Summary App Report but remained in their records. All disallowed units are EPSD	CS). These proved Claims	108,068 442,634 0 0 118 3,653 0 291 2,832 557,596	(5,706) 0 0 0 0 0 0 0 0 0 (5,706)	108,068
				* Balance carried forward to subsequent adjustment.  ** Balance brought forward from prior adjustment.				

Provider	SUTTER-YUE	BA COLL	NTY		Provider Number 00058	No. of Adj. 92		riod Ended
	Report Refe					As	Increase	As
Adj.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	ENTS	Reported	(Decrease)	Adjusted
				ADJUSTMENTS TO REPORTED MEDICAL UNIT	S/TIME			
71 72 Info Info Info Info Info Info Info Info	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11 11A	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 MEDI-CAL UNITS 10/01/03 - 06/30/04 MEDI-CARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 09/30/04 ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 TOTAL	**	108,068 436,928 0 0 118 3,653 0 291 2,832 551,890	(192) (930) 0 0 0 0 0 0 0 0 (1,122)	107,876 435,998 0 0 118 3,653 0 291 2,832 550,768
73 74	MH 1968 MH 1968	28 28A	КК	To adjust the above mentioned units of service/time to incorporate of the lower of DMH approved units or the County's records by SFC auditor submitted work papers to the County which shows details of adjustments.  ADJUSTMENTS TO PATIENT AND OTHER PAYOR REVENUES - COUNTY  PATIENT AND OTHER PAYOR REVENUES 07/01/03 - 09/30/03 PATIENT AND OTHER PAYOR REVENUES 10/01/03 - 06/30/04  To adjust patient and other payor revenues to agree with the County and supporting documentation	c. The f the above	\$ 23,424 31,958 \$ 55,382	\$ 32,569 (19,465) \$ 13,104	\$ 55,993 12,493 \$68,486
				* Balance carried forward to subsequent adjustment.  ** Balance brought forward from prior adjustment.		,		

Provider	SUTTER-YUE	BA COU	NTY		ovider Number 00058		No. of Adj. 92	1		Period	Ended
	Report Refe						As	+	Increase	1	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTMENTS			Reported		(Decrease)		Adjusted
				ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT							
75	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB		\$	2,422,579	\$	1,508,562	\$	3,931,141
				To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursements as a result of adjustments to the contract providers SD/MC units of service/time.	t						
76 77	MH 1979 MH 1979	21 27	j	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY		\$	4,219,682 69,083	\$	(383,084) (3,107)	\$	3,836,598 65,976
				TOTAL REIMBURSEMENT - COUNTY		\$	4,288,765	\$ =	(386,191)	\$ _	3,902,574
78 79	Sch. 3b Sch. 3b	Total Total	24 25	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS		\$	1,184,406 <sup>^</sup> 18,737	\$ _	(8,044) <u>0</u>	\$	1,176,362 18,737
		}		TOTAL REIMBURSEMENT - CONTRACT PROVIDERS		\$ —	1,203,143	\$ =	(8,044)	\$ =	1,195,099
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.							
80	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS		\$	1,176,362	\$	(347,767)	\$	828,595
		,		To limit total SD/MC reimbursement of Victor Community Support Services, to FFP Contract Maximum.	,						
				FFP Contract Maximum \$ Less Total Reimbursement (FFP) \$	576,048 923,815 (347,767)						
				ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FU	INDS						
81	SCH 4	1	3	SD/MC ACTUALS		\$	8,690,586	\$	(956,916)	\$	7,733,670
				To adjust SD/MC actuals as a result of adjustments to total computable Med as reflected in the MH 1979 forms for both the County Program and its cont providers. The amounts utilized for this purpose was SD/MC and Enhanced Outpatient services only.	ract						
				Balance carried forward to subsequent adjustment.     Balance brought forward from prior adjustment.							

Provider	SUTTER-YUI	PA COU	NTV	Provider Number 00058		No. of Adj. 92	T	Fiscal I	Period 30, 2	
	Report Refe		111			As	+	Increase	30, 2	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTMENTS		Reported		(Decrease)		Adjusted
				ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS						i
82 83	SCH 4 SCH 4	2 4	3 3	TOTAL SD/MC CLAIMS EPSDT CLAIMS		\$ 9,156,024 \$ 4,460,048	\$	(13,868) (13,868)	\$	9,142,156 * 4,446,180 *
				To adjust total SD/MC claims and EPSDT claims to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from April 1, 2004 through June 30, 2004. This represents the original recoupment.	5					
84 85	SCH 4 SCH 4	2 4	3	TOTAL SD/MC CLAIMS EPSDT CLAIMS	**	\$ 9,142,156 \$ 4,446,180	\$ \$	13,868 13,868	\$	9,156,024 * 4,460,048 *
:				To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in adjustments 82 and 83 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 86 and 87 below.						
86 87	SCH 4 SCH 4	2 4	3 3	TOTAL SD/MC CLAIMS EPSDT CLAIMS	**	\$ 9,156,024 4,460,048	\$	(13,868) (13,868)	\$	9,142,156 4,446,180
:				To adjust total SD/MC claims and EPSDT claims to include the results of the Department's revised audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from April 1, 2004 through June 30, 2004. This represents the revised recoupment.						
				* Balance carried forward to subsequent adjustment.  ** Balance brought forward from prior adjustment.						

Provider	SUTTER-YU	BA COLI	NTY		Provider Number 00058	No. of Adj. 92		Period Ended e 30, 2004	
	Report Refe					As	Increase	As	
Adj. No.	Form/	Line	Col.	EXPLANATION OF AUDIT ADJUSTMEN	TS	Reported	(Decrease)	Adjusted	
				ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERA	AL FUNDS				
88	SCH 4	10	3	NET COST SETTLEMENT AMOUNT		\$ 1,765,205	\$ (198,572)	\$ 1,566,633	
				To adjust net cost settlement amount as a result of adjustments to SD (Total Computable Medical), total SD/MC claims and EPSDT claims.	/MC actuals				
89	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION		\$ 1,765,205	\$ (5,442)	\$ 1,759,764 *	
				To adjust State General Fund Distribution to include the results of the audit of the EPSDT Program conducted by the State Department of Mireflected in the report dated March 3, 2008. The Report covered the p April 1, 2004 through June 30, 2004. This represents the SGF original	ental Health as eriod from				
90	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION	**	\$ 1,759,764	\$ 5,442	\$ 1,765,205 *	
				To adjust State General Fund Distribution to reverse the original SGF included in adjustment 89 above. The revised findings affecting "State Distribution" will be taken in adjustments 91 below.					
91	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION	**	\$ 1,765,205	\$ (5,442)	\$ 1,759,764	
				To adjust the State General Fund Distribution to reflect the results of the findings included in the final report dated March 3, 2008.	ne revised EPSDT				
92	SCH 4	12	3	STATE GENERAL FUNDS DUE STATE		0	(193,130)	(193,130)	
				To adjust State General Funds due State as a result of adjustments to Cost Settlement Amount and State General Fund Distribution as follows:					
				Audited Net Cost Settlement Amount Adj. 88 \$ Less Audited State General Fund Distribution Adj. 91 \$	,				
				Net State General Funds due to County	(193,131)				
				* Balance carried forward to subsequent adjustment.  ** Balance brought forward from prior adjustment.					

#### CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

#### DEPARTMENT OF MENTAL HEALTH

## CALCULATION OF PROGRAM COSTS MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA

County Code: 58

Legal Entity: SUTTER-YUBA COUNTY	А	В	С
Legal Entity Number: 00058	Salaries		Total
	and Benefits	Other	Costs
1 Mental Health Expenditures	7,336,228	8,749,252	16,085,480
2 Encumbrances			
3 Less: Payments to Contract Providers (County Only)		(3,882,552)	(3,882,552)
4 Other Adjustments from MH 1962			
5 Total Costs Before Medi-Cal Adjustments	7,336,228	4,866,700	12,202,928
6 Medi-Cal Adjustments from MH 1961		(406,572)	(406,572)
7 Managed Care Consolidation (County Only)			
8 Allowable Costs for Allocation			11,796,356
Administrative Costs (County Only)			
9 SD/MC Administration			1,437,867
10 Healthy Families Administration			23,037
11 Non-SD/MC Administration			875,335
12 Total Administrative Costs			2,336,239
Utilization Review Costs (County Only)			
13 Skilled Professional Medical Personnel			185,661
14 Other SD/MC Utilization Review			67,964
15 Non-SD/MC Utilization Review			114,533
16 Total Utilization Review Costs			368,159
17 Research and Evaluation (County Only)			
·			
18 Mode Costs (Direct Service and MAA)			9,091,958
19 Total Costs - Lines 9 through 18			11,796,356

#### CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY MEDI-CAL ADJUSTMENTS TO COSTS MH 1961 (08/04)

#### DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA

County Code: 58

Leg	al Entity: SUTTER-YUBA COUNTY	А	В	С
Legal Entity	Number: 00058	Salaries		Total
		and Benefits	Other	Adjustments
1				
	uisition Cost		(423,512)	(423,512)
3 Annual D	epreciation		16,940	16,940
4				
5				
6				
7				<u> </u>
8				
9				· <del></del>
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
	justments		(406,572)	(406,572)

#### CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY ALLOCATION OF COSTS TO MODES OF SERVICE MH 1964 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA

County Code: 58

	Legal Entity: SUTTER-YUBA COUNTY	А
Le	gal Entity Number: 00058	Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	9,091,958
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	1,828,224
4	Day Services (Mode 10)	400,159
5	Outpatient Services (Mode 15 Program 1 + Program 2)	6,024,466
6	Outreach Services (Mode 45)	733,108
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	106,000
9	Total - Lines 2 through 8	9,091,958

#### DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04)

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA County Code: 58

CR

	County Code: 58		· · · · · · · · · · · · · · · · · · ·	CR					
	Legal Entity: SUTTER-YUBA COUNTY		A	В	С	D	Ē	F	G
Leg	al Entity Number: 00058		,,,,,,	Service	Service	Service	Service	Service	Service
_	Mode: 05 - Other 24 Hour Services (All	Other SFC)	Mode Total	Function	Function	Function	Function	Function	Function
	Allocation Descentage		100.00%	21					
1	Allocation Percentage Total Units		100.00%	100.00%					<b></b>
3	Gross Cost		1,828,224	4,756 1,828,224		L			<del> </del>
			1,020,224						
4	Cost per Unit			384.40					
	SMA per Unit			489.49					
6	Published Charge per Unit			457.83					
7	Negotiated Rate / Cost per Unit		<u> </u>				,		
8		07/01/03 - 09/30/03		645					
8A	Medi-Cal Units	10/01/03 - 06/30/04		2,447					
9	No. 21 - 22 - 10 - 11 - 12 - 12 - 12 - 12 -	07/01/03 - 09/30/03							
9A	Medicare/Medi-Cal Crossover Units	10/01/03 - 06/30/04							
10	E-b CD/MC (Children)   Inite	07/01/03 - 09/30/03							
10A	Enhanced SD/MC (Children) Units	10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04				T			
11		07/01/03 - 09/30/03							
11A	Healthy Families (SED) Units	10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			1,663					J
13		07/01/03 - 09/30/03	248,325	248,325					
	Medi-Cal Costs	10/01/03 - 06/30/04	940,636	940,636		<del> </del>			-
13A 14	h t A total	07/01/03 - 09/30/03	316,211	316,211		-			<del> </del>
14A	Medi-Cal SMA Upper Limits	10/01/03 - 06/30/04	1,197,782	1,197,782		ļ			<del> </del>
		07/01/03 - 09/30/03	295,758	295,758		<del> </del>			<del> </del>
15 15A	Medi-Cal Published Charges	10/01/03 - 05/30/04	1,120,310	1,120,310		<del> </del>		<del> </del>	+
16		07/01/03 - 09/30/03	1,120,310	1,120,310		<del> </del>	· · · · · · · · · · · · · · · · · · ·		+
16A	Medi-Cal Negotiated Rates	10/01/03 - 06/30/04	<del> </del>					·	+
104		TENERS OF THE REAL PROPERTY.							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03				L			
17A	Vicalcare/vical dar drassave. dosta	10/01/03 - 06/30/04				<u> </u>	<u></u>		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	ļ						
18A	Nicologic Nicol Co. Glossova, Cimi, Oppor Cimino	10/01/03 - 06/30/04				<u> </u>			
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A	Wild Care Care Care Care Care Care Care Care	10/01/03 - 06/30/04							<u> </u>
21		07/01/03 - 09/30/03	-	· · · · · · · · · · · · · · · · · · ·	<u> </u>	<del>'                                     </del>			
21A	Enhanced SD/MC Costs	10/01/03 - 06/30/04							<del></del>
22		07/01/03 - 09/30/03		<del></del>		<b> </b>		<del> </del>	1
22A	Enhanced SD/MC SMA Upper Limits	10/01/03 - 06/30/04	-					<u> </u>	1
23		07/01/03 - 09/30/03	1			1		<del> </del>	<del> </del>
23A	Enhanced SD/MC Published Charges	10/01/03 - 06/30/04	<u> </u>			<del>                                     </del>			<del> </del>
24		07/01/03 - 09/30/03				t		<del> </del>	<del> </del>
24A	Enhanced SD/MC Negotiated Rates	10/01/03 - 06/30/04	+			<del> </del>		<del> </del>	<del> </del>
			<u> </u>			1		H2362-33-3	<del>                                      </del>
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04	ļi			<u> </u>			
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04	<u> </u>			1	1		<del></del>
27	Enhanced SD/MC (Refugees) Published Charges		ļ			<u> </u>	ļ	ļ	<del> </del>
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04				<u> </u>	ļ		<b>↓</b>
29		07/01/03 - 09/30/03	1-1-1-1-1-1			1	1		1
29A	Healthy Families Costs	10/01/03 - 06/30/04				1		<u> </u>	
30		07/01/03 - 09/30/03				1			
30A	Healthy Families SMA Upper Limits	10/01/03 - 06/30/04	†				<u> </u>	1	1
31		07/01/03 - 09/30/03				1			1
31A	Healthy Families Published Charges	10/01/03 - 06/30/04				1	1		
32	Use the Complete No. of the Complete Co	07/01/03 - 09/30/03	<u> </u>						1
32A	Healthy Families Negotiated Rates	10/01/03 - 06/30/04							
	<del>}</del>	1.2.2				+		<del> </del>	<del></del>

DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 1

FISCAL YEAR 2003 - 2004

#### DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04)

County: SUTTER-YUBA
County Code: 58

Continue		County Code: 58			CR					
Ligad   Empt   Number   20058   Service   Service   Service   Service   Function   Fun		Legal Enlity: SUTTER-YUBA COUNTY		А	В	С	D	Ē	F	G
Allocation Percentage	Leg	al Entity Number: 00058							Service	
1   Allocation Percentage		Mode: 10 - Day Services		Mode Total		Function	Function	Function	Function	Function
2   Trial Linis										
Cost per Unit	1			100.00%					ļ	
Cost per Linit   19.4	2		~							
118,94	3	Gross Cost		400,159	400,159					<del> </del>
Published Charge per Unit	4	Cost per Unit			93.41		1			
7. Nepolated Rate (Cost per Units	5									
Medi-Cal Units	6				111.25			ļ	ļ	
SA	7	Negotiated Rate / Cost per Unit						ļ	<del> </del>	
SA	8		07/01/03 - 09/30/03		971		<u> </u>		·	
Medicare/Medi-Cal Crossover Units	8A	Medi-Cal Units			2,791					
A	9	Madiana Madi Cal Carana da Maia	07/01/03 - 09/30/03	Later Land						
10A   Impares SDMC (Refugees) Units   100/103 - 56/3004	9A	Medicare/Medi-Cai Crossover Units								
100	10	E 1 CD MC (Children Mile)	07/01/03 - 09/30/03							
11   Mailthy Families (SED) Units	10A	Ennanced SD/MC (Children) Units	10/01/03 - 06/30/04							
11   Mailthy Families (SED) Units	10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04	Harris Indiana	i					
12	11		07/01/03 - 09/30/03							
13	11A	•	10/01/03 - 06/30/04		i					
13A   Wedi-Cal SMA   Upper Limits	12	Non-Medi-Cal Units			522				1	
13A   Wedi-Cal SMA   Upper Limits	13		07/01/03 09/30/03	90.699	au eaa	<u> </u>	<u> </u>	1	أأتيك تفيا مكاننا أمنية	
14   Medi-Cal SMA Upper Limits		Medi-Cal Costs					<del>                                     </del>	<del> </del>	<del> </del>	<del>                                     </del>
14A   Medi-Cal SMA Upper Limits   10/01/03 - 08/30/03   100,024							-	<u> </u>		
15		Medi-Cal SMA Upper Limits						<del> </del>	<del> </del>	+
15A   Medi-Cal   Published Charges   10/01/03 - 26/30/04   310.499   310.499						<del></del>		<del> </del>	<del> </del>	<del> </del>
16		Medi-Cal Published Charges						†	1	
16A					3.2, 3		<del> </del>	<del> </del>		<del></del>
17		Medi-Cal Negotiated Rates		<del> </del>			<del></del>	† <del></del>	<del> </del>	† — — — — — — — — — — — — — — — — — — —
17A										
18		Medicare/Medi-Cal Crossover Costs				L		ļ		
19A	-					<del></del>	<del> </del>	<u> </u>	<del> </del>	<del> </del>
19		Medicare/Medi-Cal Crossover SMA Upper Limits		1			<del> </del>	<del></del>	<del> </del>	<del> </del>
19A				<del> </del>				<del> </del>		
20		Medicare/Medi-Cal Crossover Published Charges		<del> </del>					<del> </del>	
10/01/03 - 05/30/04					l	<u> </u>	<del> </del>	<del> </del>	<del> </del>	+
21		Medicare/Medi-Cal Crossover Negotiated Rates					<del>}</del>	<del> </del>		
21A   Enhanced SD/MC Costs   10/01/03 - 06/30/04				<u> </u>			<u> </u>		<del> </del>	
21A		Enhanced SD/MC Costs						ļ		
22A   23   25   25   25   25   25   25   25						ļ				
22		Enhanced SD/MC SMA Upper Limits		ļ	L	L		<u> </u>	ļ	1
23A   Eminification String Published Charges   10/01/03 - 06/30/04				<del> </del>	L		ļ	ļ	ļ	<del> </del>
23A		Enhanced SD/MC Published Charges		1		ļ	<del></del>	ļ	<del> </del>	<b> </b>
24A   Enhanced SD/MC (Refugees) Costs   10/01/03 - 06/30/04				<u> </u>		ļ	+	<del> </del>	<del> </del>	ļ
244		Enhanced SD/MC Negotiated Rates		-			İ		<del></del>	
26       Enhanced SD/MC (Refugees) SMA Upper Limits       07/01/03 - 06/30/04       07/01/03 - 06/30/04         27       Enhanced SD/MC (Refugees) Published Charges       07/01/03 - 06/30/04       08/30/04         28       Enhanced SD/MC (Refugees) Negotiated Rates       07/01/03 - 06/30/04       08/30/04         29       Healthy Families Costs       07/01/03 - 06/30/04       09/30/03         30       Healthy Families SMA Upper Limits       07/01/03 - 09/30/03         30A       10/01/03 - 06/30/04       09/30/03         31A       Healthy Families Published Charges       07/01/03 - 09/30/03         32       Healthy Families Negotiated Rates       07/01/03 - 09/30/03         32A       Healthy Families Negotiated Rates       07/01/03 - 06/30/04	124A	<u> </u>	10/01/03 - 06/30/04	<del> </del>			1	1		
26       Enhanced SD/MC (Refugees) SMA Upper Limits       07/01/03 - 06/30/04       07/01/03 - 06/30/04         27       Enhanced SD/MC (Refugees) Published Charges       07/01/03 - 06/30/04       08/30/04         28       Enhanced SD/MC (Refugees) Negotiated Rates       07/01/03 - 06/30/04       08/30/04         29       Healthy Families Costs       07/01/03 - 06/30/04       09/30/03         30       Healthy Families SMA Upper Limits       07/01/03 - 09/30/03         30A       10/01/03 - 06/30/04       09/30/03         31A       Healthy Families Published Charges       07/01/03 - 09/30/03         32       Healthy Families Negotiated Rates       07/01/03 - 09/30/03         32A       Healthy Families Negotiated Rates       07/01/03 - 06/30/04	25		07/01/03 - 06/30/04	T	l			L		
28     Enhanced SD/MC (Refugees) Negotiated Rates     07/01/03 - 06/30/04       29     Healthy Families Costs     07/01/03 - 09/30/03       30     Healthy Families SMA Upper Limits     07/01/03 - 09/30/03       30.1     Healthy Families Published Charges     07/01/03 - 09/30/03       31     Healthy Families Published Charges     07/01/03 - 09/30/04       32     Healthy Families Negotiated Rates     07/01/03 - 09/30/03       32     Healthy Families Negotiated Rates     07/01/03 - 09/30/03		Enhanced SD/MC (Refugees) SMA Upper Limits			i	i				
29   Healthy Families Costs   07/01/03 - 09/30/03   10/01/03 - 06/30/04   10/01/03 - 0	27		07/01/03 - 06/30/04		J .	L				
10/01/03 - 06/30/04   10/01/03 - 06/30/04   10/01/03 - 06/30/04   10/01/03 - 09/30/03	28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04			i		i		
10/01/03 - 06/30/04   10/01/03 - 06/30/04   10/01/03 - 06/30/04   10/01/03 - 09/30/03	20		07/01/03 - 09/30/03	+		1	1	ļ	1	1
30   Healthy Families SMA Upper Limits		Healthy Families Costs		<del>                                     </del>	-	<del> </del>	+	<del> </del>	<del> </del>	+
30A   Reality Families SMA Opper Limits   10/01/03 - 06/30/04		<del>                                     </del>		<del> </del>	<del> </del>	<del> </del>		<del>                                     </del>	<del>                                     </del>	+
31		Healthy Families SMA Upper Limits		<del> </del>	<del> </del>	<del> </del>	+	<del> </del>	<del> </del>	+
31A   Healthy Families Negotiated Rates   10/01/03 - 06/30/04				+			<del> </del>	<del> </del>	<del> </del>	+
32   Healthy Families Negotiated Rates   07/01/03 - 09/30/03   10/01/03 - 06/30/04   10/01/04   10/01/04   10/01/04   10/01/04   10/01/04   10/01/04   10/01/04   10/01/04   10/01/04   10/01/04   1		Healthy Families Published Charges		<del> </del>	<del> </del>		<del>                                     </del>	<del> </del>	<del> </del>	+
32A Healthy Families Negotiated Rates 10/01/03 - 06/30/04				<del> </del>	<del> </del>		<del> </del>	<del> </del>	1	<del> </del>
		Healthy Families Negotiated Rates		t	!		<del> </del>	<del>†                                      </del>	<del>                                     </del>	+
33   Non-Medi-Cal Costs 48,759   48,759			1 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	<del>                                      </del>	<del> </del>		4	4	<del> </del>	<b>******</b>
	33	Non-Medi-Cal Costs		48,759	48,759	1	J	<u> </u>	<u> </u>	L

#### ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04)

#### DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA

County Code: 58			CR	CR	CR	CR	CR	ÇR
Legal Entity: SUTTER-YUBA COUNTY		Α	В	C	D	E	F	G
Legal Entity Number: 00058			Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)		Mode Total	Function	Function	Function	Function	Function	Function
	······································		01	10	30	40	50	60
1 Allocation Percentage		100.00%	16.54%	4.49%	7.89%	15.56%	6.31%	49.08%
2 Total Units			688,049	145,176	255,292	503,296	203,993	825,496
3 Gross Cost	andre de la company de la	5,973,635	987,868	268,164	471,567	929,672	376,809	2,931,830
4 Cost per Unit			1,44	1.85	1.85	1.85	1.85	3.55
5 SMA per Unit			1.83	2.36	2.36	2.36	2.36	4.37
6 Published Charge per Unit			1.71	2.20	2.20	2.20	2.20	4.23
7 Negotiated Rate / Cost per Unit								
8 86-31 (-111-11-	07/01/03 - 09/30/03		131,938	14.814	24,563	51,855	24,729	114,203
Medi-Cal Units	10/01/03 - 06/30/04		394,088	59,399	84,952	199,303	82,379	428.508
0	07/01/03 - 09/30/03		503	532	1,551	8,640	3,894	55,321
Medicare/Medi-Cal Crossover Units	10/01/03 - 06/30/04		429	113	620	1,114	242	17,442
10 Faharad SD/MS (Children) Haits	07/01/03 - 09/30/03		2,368	50	575	1,344	138	240
Enhanced SD/MC (Children) Units	10/01/03 - 06/30/04		6,327	486	996	2,121	433	1,178
10B Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
Healthy Families (SED) Units	07/01/03 - 09/30/03		5,288	1,213	1,403	3,399	556	2,376
[11A]	10/01/03 - 06/30/04		9,198	3,550	2,574	9,330	2,042	4,494
12 Non-Medi-Cal Units			137,910	65,019	138,058	226,190	89,580	201,734
13	07/01/03 - 09/30/03	809,340	189,430	27,364	45,372	95,785	45,679	405,603
13A Medi-Cal Costs	10/01/03 - 06/30/04	2,876,580	565,813	109,720	156,921	368,146	152,168	1,521,888
14	07/01/03 - 09/30/03	1,014,319	241,447	34,961	57,969	122,378	58,360	499,067
Medi-Cal SMA Upper Limits	10/01/03 - 06/30/04	3,601,652	721,181	140,182	200,487	470,355	194,414	1,872,580
15	07/01/03 - 09/30/03	963,935	225,614	32,591	54,039	114,081	54,404	483,079
Medi-Cal Published Charges	10/01/03 - 06/30/04	3,426,045	673,890	130,678	186,894	438,467	181,234	1,812,589
16	07/01/03 - 09/30/03						-	
Medi-Cal Negotiated Rates	10/01/03 - 06/30/04			-				
	07/01/03 - 09/30/03	224,200	722	983	2.005	15,960	7,193	196,478
17 17A Medicare/Medi-Cal Crossover Costs	10/01/03 - 09/30/03	66,665	616	209	2,865	2,058	447	61,947
	07/01/03 - 09/30/03	277,169	920	1,256	3,660	20,390	9,190	241,753
18   Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/03 - 06/30/04	82,246	785	267	1,463	2,629	571	76.222
10	07/01/03 - 09/30/03	267,025	860	1,170	3,412	19,008	8,567	234,008
Medicare/Medi-Cal Crossover Published Charges	10/01/03 - 06/30/04	79,399	734	249	1,364	2,451	532	73,780
20	07/01/03 - 09/30/03	10,000	- 704	270	1,004	2,401	332	70,700
200 Medicare/Medi-Cal Crossover Negotiated Rates	10/01/03 - 06/30/04							· · · · · · · · · · · · · · · · · · ·
	farmer and the farmer and the con-						أتريب تستكرس	garay i filipida
Enhanced SD/MC Costs	07/01/03 - 09/30/03	8,144	3,400	92	1,062	2,483	255	852
[21A]	10/01/03 - 06/30/04	20,723	9,084	898	1,840	3,918	800	4,184
Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	10,355	4,333	118	1,357	3,172	326	1.049
22A	10/01/03 - 06/30/04	26,251	11,578	1,147	2,351	5,006	1,022	5,148
Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	9,700	4,049	110	1,265	2,957	304	1,015
23A Childred GD/MC 1 donated Charges	10/01/03 - 06/30/04	24,681	10,819	1,069	2,191	4,666	953	4,983
24 Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03 10/01/03 - 06/30/04	<u> </u>	<del></del>	<del> </del>				
	10/01/03 - 05/30/04	Tagenta to a finite to the		1 17 15 L				
25 Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26 Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27 Enhanced SD/MC (Refugees) Published Charges								
28 Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04	1						
29 Haaliby Familias Costs	07/01/03 - 09/30/03	28,169	7,592	2,241	2,592	6,279	1,027	8.439
29A Healthy Families Costs	10/01/03 - 06/30/04	61,485	13,206	6,557	4,755	17,234	3,772	15,961
20	07/01/03 - 09/30/03	35,568	9,677	2,863	3,311	8,022	1,312	10,383
Healthy Families SMA Upper Limits	10/01/03 - 06/30/04	77,762	16,832	8,378	6,075	22,019	4,819	19,639
24	07/01/03 - 09/30/03	33,549	9,042	2,669	3,087	7,478	1,223	10,050
Healthy Families Published Charges	10/01/03 - 06/30/04	73,229	15,729	7,810	5,663	20,526	4,492	19,010
72	07/01/03 - 09/30/03	.0,223	10,123	1.510	5,505	20,020	-,-52	,5,510
Healthy Families Negotiated Rates	10/01/03 - 06/30/04							
								<u> </u>
33 Non-Medi-Cal Costs		1,878,330	198,005	120,101	255,016	417,811	165,469	716,478

FISCAL YEAR 2003 - 2004

#### DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1965 (08/04)

County: SUTTER-YUBA County Code: 58

CR

	County Code: 58		CR						
	Legal Entity: SUTTER-YUBA COUNTY		Н		J	K	L	М	N
Leg	al Entity Number: 00058		Service	Service	Service	Service	Service	Service	Service
L	Mode: 15 - Outpatient (Program 1)		Function	Function	Function	Function	Function	Function	Function
<u> </u>	ARCHITECT DELICATION		70						
	Allocation Percentage		0.13%			ļ			
3	Total Units Gross Cost		2,797 7,726					<u> </u>	
1000	المربعة والمرابعة والمنافع والمناف المنافع والمنافية والمنافع والمنافعة والمنافع والمنافع والمناوع والمنافع والمنافع		والمستحدث المستحدث والمستحدث						
	Cost per Unit		2.76		ļ	L			ļ
	SMA per Unit		3.52		-				
6 7	Published Charge per Unit Negotiated Rate / Cost per Unit		3.29						
	Negonated Rate / Cost per Onit								
8	Medi-Cal Units	07/01/03 - 09/30/03	39		ļ	1	Ĺ		
8A		10/01/03 - 06/30/04	697			<u> </u>			
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03	L		ļ	ļ	<b></b>		Ļ
9A		10/01/03 - 06/30/04	88		<del> </del>	ļ			ļ
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03			ļ			<del> </del>	ļ
10A		10/01/03 - 06/30/04				-			
108	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04			<del> </del>		ļ	<del> </del>	ļ
11 11A	Healthy Families (SED) Units	07/01/03 - 09/30/03 10/01/03 - 06/30/04	ļ		<del> </del>	-	-	-	
12	Non-Medi-Cal Units	110/01/03 - 00/30/04	1,973		<del> </del>	<del> </del>		-	<del> </del>
		Tagus and a second				<del> </del>	taraa	<del>ļaudas a</del>	
13	Medi-Cal Costs	07/01/03 - 09/30/03	108		<del> </del>	L	ļ	ļ	
13A	, , , , , , , , , , , , , , , , , , ,	10/01/03 - 06/30/04	1,925		-	<del> </del>		-	ļ
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	137		<u> </u>		<u> </u>	ļ	
14A		10/01/03 - 06/30/04	2,453		ļ		ļ	<u> </u>	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	128		<del> </del> -	-			
15A		10/01/03 - 06/30/04	2,293		<del> </del>	ļ			<del> </del>
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03 10/01/03 - 06/30/04			<del> </del>	<del> </del>			<del> </del>
16A		A CONTRACTOR OF THE PROPERTY O		<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	1000	<u> </u>		22.72.2.2.2.2.	
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03			1	ļ			
17A		10/01/03 - 06/30/04	243			ļ	<u> </u>	ļ	ļ <u>.</u>
18	! Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03				ļ	<u> </u>	ļ	ļ <u> —                                  </u>
18A		10/01/03 - 06/30/04	310		<del> </del>	ļ		<del> </del>	<del> </del>
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	290		<del>}</del>	<del> </del>	<del></del>	<del> </del>	<u> </u>
19A		107/01/03 - 09/30/03	290		<del> </del>	<del> </del>	<del> </del>		<del> </del>
20	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/03 - 06/30/04	-				<del> </del>	<del> </del>	
20A		The property of the second second second					<u> </u>		
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04				<u> </u>			
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03			<u> </u>			<u> </u>	<u> </u>
22A		10/01/03 - 06/30/04	ļi		<b>\</b>	-		+	<del> </del>
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03			ļ	-	ļ	<del> </del>	<u> </u>
23A	<u></u>	10/01/03 - 06/30/04			1	1	<u> </u>	<del> </del>	<del>                                     </del>
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03			<del> </del>	<del> </del>	<del></del>	<del> </del>	<del> </del>
24A		10/01/03 - 06/30/04				<u> </u>	<del></del>	<u> </u>	<u> </u>
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							j
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04				<u> </u>	1		
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04					<u> </u>		<del></del>
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04	ļi	 	ļ	<u> </u>	ļ	 <del> </del>	<del> </del>
29		07/01/03 - 09/30/03			1	1	1	T	1
29A	Healthy Families Costs	10/01/03 - 06/30/04			1	1	1		1
30	Healthy Engling SMA Hanar Limita	07/01/03 - 09/30/03			1				
30A	Healthy Families SMA Upper Limits	10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03				<u> </u>			<u> </u>
31A	Tracenty i armies i donanted Charges	10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03					ļ		1
32A		10/01/03 - 06/30/04	ļ		<del>                                     </del>	ļ	<del> </del>	ļ	ļ.,
33	Non-Medi-Cal Costs	ك بالمراب في المائد المربية عارفانية و البريمين	5,450			<del>T</del>	<del> </del>	1	T
					·	<u> </u>			<del></del>

#### ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1956 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA County Code: 58			MHS	MHS	MHS	MHS	MHS	MHS
Legal Enlity: SUTTER-YUBA COUNTY		A	В	С	D	E	F	G
Legal Entity Number: 00058			Service	Service	Service	Service	Service	Service
Mode: 15 - Oulpatient (Program 2)		Mode Total	Function	Function	Function	Function	Function	Function
		L	49	69	10	30	40	60
1 Allocation Percentage		100.00%	12.88%	25.32%	1.50%	3.30%	56.71%	0.29%
2 Total Units			4,725	9,290	870	1,770	32,280	105
3 Gross Cost	, <del></del>	50,831	6,546	12,870	765	1,678	28,827	145
4 Cost per Unit	<del></del>		1.39	1.39	0.88	0.95	0.89	1.38
5 SMA per Unit			2.35	4.37	2.36	2.36	2.36	4.37
6 Published Charge per Unit			i					
7 Negotiated Rate / Cost per Unit				1				
8 14-21 0-14-	07/01/03 - 09/30/03		850	1,845	270	1,170	9,300	
Medi-Cal Units	10/01/03 - 06/30/04		3,785	6,860	50	540	22,980	
0	07/01/03 - 09/30/03		3,765	0,000			22,300	
Medicare/Medi-Cal Crossover Units	10/01/03 - 06/30/04		<del></del>					
10	07/01/03 - 09/30/03				<del></del>			
Enhanced SD/MC Units	10/01/03 - 06/30/04		30	355				
108 Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04		30 1	333				
11	07/01/03 - 09/30/03							
Healthy Families (SED) Units	10/01/03 - 06/30/04	<del> </del>		<del>i</del>			~ <del>i</del>	
12 Non-Medi-Cal Units	1 10/01/03 - 06/30/04		60	230	550	60		100
12 RESIDENCE OF CHILD					330	5U !	40.1100.001	105
13 Medi-Cal Costs	07/01/03 - 09/30/03	13,385	1,178	2,556	237	1,109	8,305	
13A	10/01/03 - 06/30/04	35,825	5,244	9,504	44	512	20,522	
14 Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	35,415	2,006	8,063	637	2,761	21,948	
14A Wedi-Car Swia Opper Cirnis	10/01/03 - 06/30/04	94,536	8,933	29,978	118	1,274	54,233	
15 Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A	10/01/03 - 06/30/04							
16 Madi Cal Nameliated Dates	07/01/03 - 09/30/03							
Medi-Cal Negotiated Rates	10/01/03 - 06/30/04							
17	07/01/03 - 09/30/03							
Medicare/Medi-Cal Crossover Costs	10/01/03 - 05/30/04	<del> </del>						
10	07/01/03 - 09/30/03	<del>   </del>			<u>-</u>			
18A Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/03 - 06/30/04	li						
19 Madiana (Madi Cal Canada Dublished Channel	07/01/03 - 09/30/03							
19A Medicare/Medi-Cal Crossover Published Charges	10/01/03 - 06/30/04							
20	07/01/03 - 09/30/03	<del>                                     </del>					<del></del>	
Medicare/Medi-Cal Crossover Negotiated Rates	10/01/03 - 06/30/04							
204							·	
Enhanced SD/MC Costs	07/01/03 - 09/30/03	<u> </u>						
21A	10/01/03 - 06/30/04	533	42	492				
Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A[	10/01/03 - 06/30/04	1,622	71	1,551				
Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A	10/01/03 - 06/30/04							
Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A Ennanced SUMIC Negotiated Rates	10/01/03 - 06/30/04							
25   Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26 Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04	<del> </del>						
27 Enhanced SD/MC (Refugees) SMA Opper Limits 27 Enhanced SD/MC (Refugees) Published Charges		<del>+</del>						
	07/01/03 - 06/30/04	<del> </del>						
<del>na katen katen kan bisa bisa bisa bisa bisa bisa bisa bisa</del>	07/01/03 - 06/30/04	-						
29 Healthy Families Costs	07/01/03 - 09/30/03	i —						
29A Pealthy Families Costs	10/01/03 - 06/30/04						1	
30 Haalthy Familias SMA Hagas Limits	07/01/03 - 09/30/03							
Healthy Families SMA Upper Limits	10/01/03 - 06/30/04			ĺ				
21	07/01/03 - 09/30/03	1						
31Al Healthy Families Published Charges	10/01/03 - 06/30/04	1						
22	07/01/03 - 09/30/03							
Healthy Families Negotiated Rates	10/01/03 - 06/30/04							

#### CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA
County Code: 58

CR CR

		0.1	0, (				
-YUBA COUNTY	А	В	С	D	E	F	G
		Service	Service	Service	Service	Service	Service
each	Mode Total	Function	Function	Function	Function	Function	Function
		20	22				
	100.00%	72.54%	27.46%				
		165,812	76,128				
	733,108	531,794	201,314				
<u>alagon en de area (al les lendes de</u> desemble de la combatable de la comb		3.21	2.64	*!* <u>}-!*! !-!-!-!-!-!-!-!-!-!</u>	<u> 1-1-1 (1-1-1-1-1-11-1-1-1</u> ) (1	<u> </u>	
		165,812	76,128				
ti girar i risa, a gitta ara digera di rasa, et et giri, aren este i giri.	733,108	531,794	201,314				<u> </u>
	each	reach Mode Total 100.00% 733,108	P-YUBA COUNTY  A B Service Function 20 100.00% 72.54% 165,812 733,108 531,794 3.21 165,812	A B C Service Service Function 20 22 100.00% 72.54% 27.46% 165,812 76,128 733,108 531,794 201,314 3.21 2.64 165,812 76,128	A B C D Service Service Function Function  100.00% 72.54% 27.46% 165,812 76,128 733,108 531,794 201,314  3.21 2.64 165,812 76,128	A B C D E  Service Service Service Function Function 20 22 100.00% 72.54% 27.46% 165,812 76,128 733,108 531,794 201,314  3.21 2.64 165,812 76,128	A B C D E F  Service Service Service Service Function Function  20 22  100.00% 72.54% 27.46%  165,812 76,128  733,108 531,794 201,314  3.21 2.64  165,812 76,128

#### CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

### DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 1

### ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA

County Code: 58

CR CR

Southly South. 30		0.1	O, (				
Legal Entity: SUTTER-YUBA COUNTY	Α	В	С	D	Ė	F	G
Legal Entity Number: 00058		Service	Service	Service	Service	Service	Service
Mode: 60 - Support	Mode Total	Function	Function	Function	Function	Function	Function
		20	30				
1 Allocation Percentage	100.00%	13.21%	86.79%				
2 Total Units		22,464	168,480				
3 Gross Cost	106,000	14,000	92,000				
4 Cost per Unit		0.62	0.55	<u> ئا ئىلىنىڭ ئىرىنى ئادىنىيات</u>			141
5 Non-Medi-Cal Units (Same as Line 2)		22,464	168,480				
6 Non-Medi-Cal Costs (Same as Line 3)	106,000	14,000	92,000	<u> 1) dyloddor, drefddydlodd</u>			
	<del></del>				<del></del>		

DETERMINATION OF SOMC DIRECT SERVICE AND MAA REIMBURSEMENT MH 1958 (08/04)

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA County Code: 58					·		· · · · · · · · · · · · · · · · · · ·					
Legal Entity: SUTTER-YUBA COUNTY		A	B	REIMBURSI	EMENT TYPE	PC F	F	Costs	н		Costs	· · · · · · · · · · · · · · · · · · ·
Legal Entity Number: 00058	<del></del>	<del> </del>		·		Total	<del></del>	9		Total	J	Total
		Ī	Mode 55	<del></del>	Total	Inpatient				Outpatient		Outpatient
		S. F.'s 01-09	5. F.'s 11-19, 31-39	S.F.'s 21-29	MAA	Mode 05- Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Exclude Program (2)	Mode 15 Program (2)	(Col 1 + Col J)
1 Medi-Cal Costs	07/01/03 - 09/30/03						248,325	90,699	809,340	1,148,354	13,385	1,161,750
[1A]	10/01/03 - 06/30/04						940,636	260,701	2,875,580	4,077,917	35,825	4,113,742
2 2A Medi-Cal SMA	07/01/03 - 09/30/03 10/01/03 - 06/30/04						315,211	115,491 331,962	1,014,319 3,601,652	1,445,020 5,131,396	35,415 94,536	1,481,435 5,225,932
3 Medi-Cal P C	07/01/03 - 09/30/03						295,758	108,024	963,935	1,367,717	94,336	1,367,717
3A	10/01/03 - 06/30/04						1,120,310	310,499	3,426,045	4,856,854		4,856,854
4A Medi-Cal N R	07/01/03 - 09/30/03 10/01/03 - 06/30/04						<del>                                     </del>					<del>-</del>
44												15
Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03 10/01/03 - 06/30/04					<del></del>	248_325 940_536	90,599 260,701	809,340 2,876,580	1,148,364	13,385 35,825	1,161,750 4,113,742
JA .							340,030	200,701	to a contract of a contract		33,623	
6 Medicare/Medi-Cal Crossover Cost	07/01/03 - 09/30/03					<del></del>	<del> </del>		224,200 66,565	224,200 66,665		224,200 56,665
2	07/01/03 - 09/30/03						- 1		277,159	277,169		277,169
/ Medicare/Medi-Cal Crossover SMA	10/01/03 - 05/30/04								82,246	82,246		82,245
8 Medicare/Medi-Cal Crossover P C	07/01/03 - 09/30/03 10/01/03 - 06/30/04	البرانات بالمالية		1.00					267,025	267,025		257,025
9 Medicare/MedicCal Crassover N. B.	07/01/03 - 09/30/03					_	1	-	79,399	79,399		79,399
9A Medicare/Medi-Cal Crossover N R	10/01/03 - 06/30/04											
10 Madisaro/Madi Cal Grossoves Gross Raim	07/01/03 - 09/30/03	Talifetier ver					<del> </del>		224 200	224,200	<u></u>	224 200
10A   Medicare/Medi-Cal Crossover Gross Reim.	10/01/03 - 06/30/04								55,555	55,665		224,200 56,565
11   7   22   2   2   2	07/01/03 - 09/30/03			<del> </del>			248,325	90,599	1,033,541	1,372,564	13,385	1,385,950
11A Total SD/MC + Crossover Gross Reim	10/01/03 - 06/30/04						940,536	260,701	2,943,245	4,144,582	35,825	4,180,407
12 Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03								8,144	8,144		8,144
12A Elitables Sprine (Children) Cost	10/01/03 - 06/30/04								20,723	20,723	533	21,256
Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03			<del> </del>					10,355	10,355	1 622	10,355
13A	10/01/03 - 06/30/04 07/01/03 - 09/30/03				A secretary of the		+		26,251 9,700	25,251 9,700	1,622	27,873 9,700
14A Enhanced SD/MC (Children) P C	10/01/03 - 06/30/04						<del>                                     </del>		24,681	24,681		24,581
15 Enhanced SD/MC (Children) N. R.	07/01/03 - 09/30/03						ļ					
15A	10/01/03 - 06/30/04			<del> </del>								
15 Enhanced SD/MC (Children) Grass Reim	07/01/03 - 09/30/03 10/01/03 - 06/30/04						-		8,144 20,723	8,144		8 144
16A Children Grass Kelm							372-72-72		20,723	20,723	533	21,256
:7 Enhanced SD/MC (Refugees) Cost :8 Enhanced SD/MC (Refugees) SMA	07/01/03 - 06/30/04			+			<del> </del>					
19 Enhanced SD/MC (Refugees) P. C.	07/01/03 - 06/30/04						<del>  -  </del>			-		
20 Enhanced SD/MC (Refugees) N. R.	07/01/03 - 06/30/04											
21 Total Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03					<del></del>	248,325	90,699	1,041,685	1,380,709	13,385	1,394,094
21A (Excludes Refugees)	10/01/03 - 06/30/04		101				940,536	260,701	2,963,968	4,165,305	36,358	4,201,663
22 Enhanced SD/MC (Refugees) Gross Reim	07/01/03 - 06/30/04					ļ	<del> </del>		<del></del>		<del> </del>	
Healthy Families Cost	07/01/03 - 09/30/03								28,169	28,169		28,159
23A	10/01/03 - 06/30/04 07/01/03 - 09/30/03			ļ					51,485 35,568	51,485 35,568	ļ	51,485 35,568
24 Healthy Families SMA	10/01/03 - 06/30/04		The state of the s			<u> </u>			77,762	77,762		77,762
25 25A Healthy Families P. C	07/01/03 - 09/30/03								33,549	33,549		33,549
	10/01/03 - 06/30/04								73,229	73,229		73,229
26 Healthy Families N. R.	07/01/03 - 09/30/03 10/01/03 - 06/30/04			+++++++	<del> </del>		+ +	-			<del></del>	<del> </del>
127	07/01/03 - 09/30/03	<del>                                      </del>							30.150	20.100		20.150
27 Healthy Families Gross Reim	10/01/03 - 06/30/04				<del>lidir ive</del>	-	+		28,169 61,485	28,169 61,485	<del></del>	28,159 51,485
Less: Patient and Other Payor Revenue												
28 SD/MC + Crossover Revenue	07/01/03 - 09/30/03				Hans James				55,993	55,993		55,993
28A Enhanced SD/MC (Children) Revenue	10/01/03 - 06/30/04			1984 1984	<del> </del>	<del> </del>	+		12,493	12,493	<del> </del>	12,493
29 Enhanced SD/MC (Children) Revenue 30 Enhanced SD/MC (Refugees) Revenue 31 Healthy Families Revenue	· · · · · · · · · · · · · · · · · · ·					-						
31 Healthy Families Revenue												
32 Total Expenditures from MAA (Mode 55)	<u>. Talija ingrasi prijara na manana ing Pal</u>			1-1-1-1	1			<del></del>	<del></del>			
33 Medi-Ca: Eligibility Factor (Average)							1					
34 Revenue - MAA				4				<u> </u>			<del></del>	-
35 Net Due - SD/MC for Direct Services	07/01/03 - 09/30/03			1			248,325	90,599	985,592	1,324,716	13,385	1,338,101
35A	10/01/03 - 06/30/04	1-1-1-1	1	141	<del> </del>	<del> </del>	940,635	250,701	2,951,475	4,152,812	35,358	4,189,170
157	07/01/03 - 09/30/03	+	<del>                                      </del>	<del>                                     </del>	<del> </del>	<del> </del> -	+		28,159	28,169		28,169
37A Net Due - Healthy Families	10/01/03 - 05/30/04								51,485	51,485		61,485
Amount Negotiated Rales Exceed Costs					<del>                                     </del>							
38 SD/MC (Includes Children)	07/01/03 - 09/30/03											
38A Shanced SD/MC (Refugees)	10/01/03 - 06/30/04			+		<del> </del>	<del></del>				11 to 11	<del> </del>
40	07/01/03 - 09/30/03	+	<del> </del>	+	<del> </del>	<del> </del>	- 1			<del></del>		<del> </del>
40A Healthy Families	10/01/03 - 06/30/04					1	1					

#### CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

#### DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

SD/MC PRELIMINARY DESK SETTLEMENT MH 1979 (08/04)

County: SUTTER-YUBA County Code: 58

	Legal Entity: SUTTER-YUBA COUNTY		A	В	С	D	E	F	G	Н	Ĩ	j
Legal	Entity Number: 00058		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	54.35% FFP	52.95% FFP	Variable %	75.00% FFP	Total FFP
S	SD/MC Administrative Reimbursement (County	Only)										
1 0	County SD/MC Direct Service Gross Reimburse	ment			5,595,757	5,595,757						
2 (	Contract Providers Medi-Cal Direct Service Gros	ss Reimbursement		1.724.742	2,206,399	3,931,141						
3 7	Total Medi-Cal Direct Service Gross Reimburser	ment				9,526,898						
4 N	Medi-Cal Administrative Reimbursement Limit					1,429,035						
5 N	Medi-Cal Administration					1.437.867						
6 N	Medi-Cal Administrative Reimbursement					1,429,035	714.517					714,513
1	Healthy Families Administrative Reimbursement	(County Only)										
	County Healthy Families Direct Service Gross R				89,654	89.654					1	
7A (	Contract Providers Healthy Families Direct Serv	ice Gross Reim.			28,826	28.826						
78 IT	Total Healthy Families Direct Service Gross Rei	mbursement				118,480						
8 1	Healthy Families Administrative Reimbursement	t Limit				11.848						
9 H	Healthy Families Administration					23,037				FF		
10 F	Healthy Families Administrative Reimbursement					11,848				7,701		7,70
	SD/MC Net Reimbursement for MAA										<del></del>	<del></del>
11 N	Medi-Cal Admin, Activities Svc Functions 01 - 0	9										
12 N	Medi-Cal Admin, Activities Svc Functions 11 - 1	9, 31 - 39					•					
13 1	Medi-Cal Admin, Activities Svc Functions 21 - 2	9 (County Only)										
14 L	Utilization Review-Skilled Prof. Med. Personnel	(County Only)				!85,661					139,246	1,39,246
15 (	Other SD/MC Utilization Review (County Only)					67,964	33,982					33.98
16	COMO NO CONTRACTOR CONTRACTOR	07/01/03 - 09/30/03		<u> </u>	1,329,957	1,329,957	<del></del>	722.832				722,83
16A	SD/MC Net Reimbursement for Direct Services	10/01/03 - 06/30/04			4,167,914	4,167,914			2,206,910			2,206,910
17 i,	5 : LCDAGNAD : LCCHILL	07/01/03 - 09/30/03			8,144	8,144				5,294		5,29
17A	Enhanced SD/MC Net Reimb. (Children)	10/01/03 - 06/30/04			21,256	21.256				13,817		13,81
18 8	Enhanced SD/MC Net Reimb. (Refugees)											
19 7	Total SD/MC Reimbursement Before Excess FF	P	A STATE OF							Table Bulletin		3,836,59
20 4	Amount Negotiated Rates Exceed Costs - SD/M	IC & Enh. SD/MC										
	Total SD/MC Reimbursement (FFP)			L THE PARTS								3,836,59
22 (	Contract Limitation Adjustment	• • •										
23	Adjusted Total SD/MC Reimbursement (FFP)											3,836,59
24		07/01/03 - 09/30/03		1	28,169	28,169				18,310		18.31
24A	Healthy Families Net Reimbursement	10/01/03 - 06/30/04		<del> </del>	61,485	61,485				39,965		39,96
	Total Healthy Families Reimbursement Before E			English H								65.97
	Amount Negotiated Rates Exceed Costs - Healt											
	Total Healthy Families Reimbursement	· · · · · · · · · · · · · · · · · · ·	No. of the state	The Park Street								65,970

# SUTTER-YUBA COUNTY COMMUNITY MENTAL HEALTH SERVICES MANAGEMENT COMMENTS AND RECOMMENDATIONS FOR FISCAL PERIOD ENDED JUNE 30, 2004

#### QA/UR DISALLOWED UNIT OF SERVICE

Our review has disclosed the County disallowed two claims reports. The source report from which entries to the Disallow Claims Systems (DCS) were made did not document disallowances properly. The problem with the documentation is that the original source document did not identify disallowances by program type such as Medi-Cal, Health Families, Enhanced Medi-Cal and Crossover units.

**Audit Authority** 

42 Code of Federal Regulations, Section 413.20

Recommendation

We recommend that County should exercise due care when preparing or documenting its disallowances report. QA/UR Unbillable or Disallowed units report should identify Medi-Cal, Healthy Families, Enhanced Medi-Cal and Crossover units separately. There should also be a separate report documenting disallowed claims reported through the Disallow Claims System (DCS), and this should be easily referenced to the source document. When unit of service is not properly accounted for the risk of either overpayment or underpayment to the County or State potentially increases.

Auditee Response

#### 2. NON SUBMISSION OF COST REPORT

Our examination disclosed that some County's contract providers did not a submit cost report for proper cost finding. This is in violation of both Federal and State regulations which requires providers, on an annual basis, to submit a cost report. Medi-Cal cost reimbursement is based on the determination of actual cost of services provided to clients and the failure to submit an annual cost report means the actual costs incurred to provide services cannot be determined.

**Audit Authority** 

42 Code of Federal Regulations, Sections 413.9/413.24

# SUTTER-YUBA COUNTY COMMUNITY MENTAL HEALTH SERVICES MANAGEMENT COMMENTS AND RECOMMENDATIONS FOR FISCAL PERIOD ENDED JUNE 30, 2004

#### Recommendation

We recommend that the County should require its contract providers to submit an annual cost report as provided for in the performance contract with DMH and federal regulations.

Response

#### 3. USE OF EOB REPORT

Our examination has disclosed the County used the explanation of balance (EOB) report for crossover, enhanced Medi-Cal and Healthy Families units in lieu of their own records. This occurred because the County was not able to provide auditors with records of these units. Also, the County does not maintain a record of the previous year's aid codes which is a necessary tool for information pertaining to services provided to clients in prior years.

**Audit Authority** 

42 Code of Federal Regulations, Section 413.20/413.24

Recommendation

We recommend that the County should maintain necessary data that supports information reported on the annual cost report in accordance with both federal and state reimbursement regulations. Information reported on the cost report or information upon which reimbursement was made to the County must have adequate documentation.

Auditee Response

**Note:** County response to the management comments have not been received before the audit report was issued.